



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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November 21, 2003

TIMOTHY W. BOYER
Interim Executive Director

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

No. 2003/072

2004 Timberland Production Zone Values

On November 18, 2003, pursuant to section 434.5 of the Revenue and Taxation Code, the Board approved a schedule of timberland values for the January 1, 2004 lien date. Section 434.5 requires that, by November 30 of each year, the Board certify to county assessors the current values of lands zoned for timberland production.

For the 2004 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

Redwood Region		Whitewood Region		Pine-Mixed Confer Region	
Site I	\$272	Site I	\$193	Site I	\$148
Site II	\$221	Site II	\$142	Site II	\$104
Site III	\$193	Site III	\$119	Site III	\$ 82
Site IV	\$168	Site IV	\$ 89	Site IV	\$ 57
Site V	\$ 53	Site V	\$ 47	Site V	\$ 31

When the assessor, pursuant to Revenue and Taxation Code Section 434, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of said section 434.5. If you have any questions, please contact the County Property Tax Division, Timber Tax Section, at (916) 445-6964.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

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